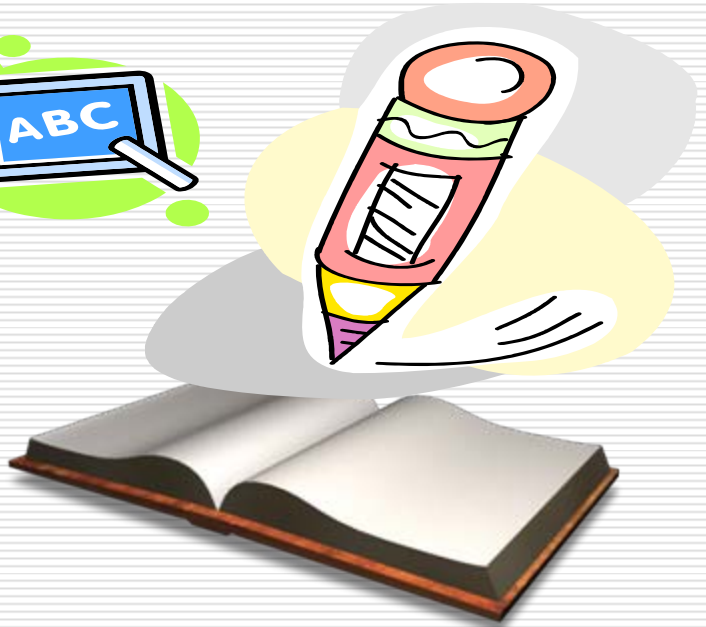
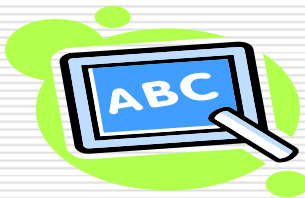


EASTCHESTER SCHOOL DISTRICT BUDGET 2008/09



Building Futures Together

**EASTCHESTER SCHOOL DISTRICT
BUDGET
2008/09
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EASTCHESTER SCHOOL DISTRICT BUDGET 2008/09 Financial Facts

Budget

\$65,158,640

- Spending Increase is 6.47%

- Tax Levy % Increase** is 5.28%

- Projected Tax increase per 1,000 of assessed value = \$45.35

Example:

Projected tax increase for a home assessed at a valuation of 12,000 would be \$544.20, (this is $12,000/1,000 = 12$ times \$45.35).

To determine your projected tax increase: divide your home's assessed value (found on your tax bill) by 1,000 and multiply the result by \$45.35.

** assessment as of
2007/08

**EASTCHESTER SCHOOL DISTRICT
BUDGET AT A GLANCE
2008/09**

<u>REVENUE</u>	Revised 2007/08 <u>BUDGET</u>	2008/09 <u>BUDGET</u>
Tax Levy	\$ 52,807,901	\$ 55,595,640
State Aid	3,050,000	3,800,000
Tuition from other Public Schools	2,650,000	3,150,000
County Sales Tax	830,000	850,000
Interest Income	900,000	700,000
Appropriated Fund Balance	525,000	600,000
Health Services	215,000	215,000
Other Sources	<u>223,000</u>	<u>248,000</u>
Total Revenue	\$ 61,200,901	\$ 65,158,640

EXPENDITURES

<u>General Support</u>		
Board of Education	\$ 42,623	\$ 42,623
Chief School Administrator	349,823	325,227
Finance	734,126	758,621
Staff	556,233	559,604
Operations and Maintenance	4,051,481	4,220,499
Central Printing, Mailing & Data Processing	228,124	228,124
Insurance, Assessments & BOCES Administrative & Capital Fees	668,461	681,693
TOTAL GENERAL SUPPORT	<u>6,630,871</u>	<u>6,816,391</u>
<u>Instructional Services</u>		
Curriculum, Supervision & Staff Development	2,361,604	2,485,795
Teaching - Regular School	20,833,693	22,012,054
Teaching - Special Education	7,830,177	8,254,023
Occupational Education	260,000	270,000
Summer School, Library, Media & Technology	2,175,081	2,442,726
Student Services	2,539,838	2,684,162
Student Activities	830,102	879,449
TOTAL INSTRUCTIONAL SERVICES	<u>36,830,495</u>	<u>39,028,209</u>
<u>Transportation</u>	<u>2,026,558</u>	<u>2,101,084</u>
<u>Community Services</u>	<u>11,770</u>	<u>12,171</u>
<u>Employee Benefits</u>	<u>12,319,596</u>	<u>13,682,066</u>
<u>Debt Service</u>	<u>3,281,611</u>	<u>3,418,719</u>
<u>Interfund Transfer</u>	<u>100,000</u>	<u>100,000</u>
TOTAL BUDGET	\$ 61,200,901	\$ 65,158,640

EASTCHESTER SCHOOL DISTRICT

Revenue Budget

2008/09

BOE adopted 4/15/08

ACCOUNT DESCRIPTION	A/C	Actual	Revenue	Revised	Revenue
		Revenue	Budget	Budget	Budget
		2006/07	2007/08	2007/08	2008/09
REAL PROPERTY TAXES***	Z1001	\$50,003,222	\$52,807,901	\$52,807,901	** \$ 55,595,640
COUNTY SALES TAX	Z1120	810,184	830,000	840,000	850,000
NON-RESIDENT TUITION	Z2230	2,897,510	2,650,000	2,825,000	3,150,000
HEALTH SERVICES	Z2280	210,350	215,000	215,000	215,000
TOTAL CHARGES FOR SERVICES		3,107,860	2,865,000	3,040,000	3,365,000
INTEREST AND EARNINGS	Z2401	1,104,276	900,000	850,000	700,000
RENTALS	Z1410	37,962	23,000	23,000	23,000
TOTAL USE OF MONEY AND PROPERTY		1,142,238	923,000	873,000	723,000
REFUND OF PRIOR YEAR'S BOCES EXPENSE	Z2702	150,236	100,000	125,000	125,000
MISCELLANEOUS REVENUE/ADULT ED	Z2770	194,405	100,000	100,000	100,000
STATE AID	Z3101	3,075,055	3,050,000	3,050,000	3,800,000
TOTAL REVENUE BEFORE APPR. FD. BAL.		58,483,200	60,675,901	60,835,901	64,558,640
APPROPRIATED FUND BALANCE	Z1040		525,000	525,000	600,000
BOND PROCEEDS/LITIGATION SETTLEMENT		648,353		600,000	
TOTAL BOND PROCEEDS	Z5710	648,353		600,000	
TOTAL REVENUE		\$59,131,552	\$61,200,901	\$61,960,901	\$ 65,158,640
** Tax Levy Increase					\$ 2,787,739
Tax Rate % Increase using 07/08 assessment					5.28%
*** Actual tax rate based on future assessments and the NYS equalization rate					

EASTCHESTER SCHOOL DISTRICT
Summary Expenditure Budget
2008/09

Function Description	Function	Actual 2006/07 Expense	Revised Budget 2007/08	Projected Budget 2008/09
Board of Education	1010	47,043	23,398	23,398
District Clerk	1040	1,750	2,105	2,105
District Meeting	1060	25,380	17,120	17,120
Central Administration	1240	492,078	349,823	325,227
Business Office	1310	592,870	626,246	650,241
Auditing	1320	70,785	80,000	80,000
Treasurer	1325	15,000	15,500	16,000
Purchasing	1345	8,110	8,380	8,380
Fiscal Agent Fees	1380	950	4,000	4,000
Legal	1420	239,547	160,000	160,000
Personnel	1430	202,710	249,898	253,269
Records Management	1445	2,364	7,750	7,750
Public Information	1480	132,400	131,085	131,085
Adult Education Programs	1490	97,611	7,500	7,500
Building Operations	1620	2,682,136	3,036,541	3,140,709
Building Maintenance	1621	899,261	1,014,940	1,079,791
Central Printing and Mailing	1670	135,338	123,504	123,504
Central Data Processing	1680	75,368	104,620	104,620
Insurance	1910	248,477	250,000	250,000
Judgments & Claims	1930	375,000	-	-
Assessment on Real Property	1950	104,561	105,000	105,000
Refund of School Taxes	1960	176,615	90,000	90,000
Refund of Property Taxes	1964	273,712	-	-
BOCES Administration	1981	206,077	223,462	236,693
Supervision and Curriculum	2010	258,784	271,574	275,000
Supervision and Administration	2020	1,830,712	1,800,341	1,900,802
Staff Development	2070	252,267	289,689	309,993
Teaching - Regular School	2110	19,219,788	20,833,693	22,012,054
Teaching - Special Services	2250	7,223,313	7,830,177	8,254,023
Occupational Education	2280	277,365	260,000	270,000
Summer School	2330	99,337	109,126	112,834
Library	2610	606,699	672,740	718,632
Educational TV	2620	88,673	98,237	108,937
Computer Assisted Instruction	2630	1,102,581	1,294,978	1,502,323
Attendance	2805	92,728	105,016	107,466
Guidance	2810	951,352	1,043,169	1,115,731
Health Services	2815	522,637	593,320	616,938
Psychological Services	2820	656,927	712,333	758,027
Social Work	2825	86,809	86,000	86,000
Co-curricular Activities	2850	331,112	367,438	383,310
Interscholastic Activities	2855	405,850	462,664	496,139
Transportation	5510	180,248	191,842	169,104
Contractual Buses	5540	1,688,482	1,739,963	1,837,227
Public-Transportation	5550	6,117	7,877	7,877
Boces - Transportation	5581	82,163	86,876	86,876
Youth Program	7310	11,420	11,770	12,171
School Census	8070	-	-	-
NYS Employees' Retirement System	9010	571,536	501,400	556,386
NYS Teachers' Retirement System	9020	2,263,674	2,448,420	2,746,209
Social Security	9030	2,493,249	2,666,432	2,862,692
Workers' Compensation	9040	176,754	189,246	201,220
Life Insurance	9045	5,254	8,000	9,200
Unemployment Insurance	9050	16,326	15,000	15,000
Health Insurance	9060	5,285,383	5,966,526	6,735,359
Welfare Benefits	9070	418,551	445,572	475,000
Dental Insurance	9075	78,839	79,000	81,000
Serial Bonds	9711	2,756,082	2,791,390	2,876,498
Bond Anticipation Notes	9731	-	-	102,000
Tax Anticipation Notes	9760	342,117	400,000	350,000
Installment Purchase Agreements	9785	291,966	90,221	90,221
Interfund Transfer	9901	132,233	100,000	100,000
Total Budget		\$ 57,912,471	\$ 61,200,901	\$ 65,158,640
Budget Increase				\$ 3,957,739
Budget to Budget % Increase				6.47%

EASTCHESTER SCHOOL DISTRICT

Detail Expenditure Budget

2008/09

BOE adopted 4/15/08

ACCOUNT DESCRIPTION	FUNC	OBJ	ACTUAL 2006/07	BUDGET 2007/08	REVISED BUDGET 2007/08	PROPOSED BUDGET 2008/09
<u>BOARD OF EDUCATION</u>						
NYS & WESTCHESTER SCHOOL BOARD DUES & RELATED WORKSHOPS	1010	400	\$ 40,162	\$ 16,335	\$ 18,611	\$ 18,611
MATERIALS, SUPPLIES AND LAW BOOKS	1010	500	6,881	9,000	4,787	4,787
TOTAL			<u>47,043</u>	<u>25,335</u>	<u>23,398</u>	<u>23,398</u>
<u>DISTRICT CLERK OFFICE EXPENSES</u>						
NON-INSTRUCTIONAL SALARIES	1040	160	1,750	1,750	2,000	2,000
DISTRICT CLERK WORKSHOP - YEARLY UPDATE	1040	400	-	50	105	105
TOTAL			<u>1,750</u>	<u>1,800</u>	<u>2,105</u>	<u>2,105</u>
<u>BUDGET AND/OR BOND VOTES</u>						
LEGAL ADVERTISEMENTS & CARTAGE OF VOTING MACHINES	1060	402	3,360	2,500	2,840	2,840
REGISTRARS, INSPECTORS & MACHINE TECHNICIANS	1060	449	21,382	9,000	13,755	13,755
ELECTION MATERIALS	1060	500	638	450	525	525
TOTAL			<u>25,380</u>	<u>11,950</u>	<u>17,120</u>	<u>17,120</u>
TOTAL CODE 10 - BOARD OF EDUCATION			<u>74,173</u>	<u>39,085</u>	<u>42,623</u>	<u>42,623</u>
<u>CHIEF SCHOOL ADMINISTRATOR</u>						
INSTRUCTIONAL SALARIES	1240	150	404,442	245,429	254,595	230,000
NON-INSTRUCTIONAL SALARIES	1240	160	68,496	71,696	78,191	78,191
EQUIPMENT	1240	200	-	2,000	-	-
LOWER COUNCIL, NYSCOSS, ASCD DUES & WORKSHOPS, TRAVEL REIM.	1240	400	13,704	12,400	11,860	11,860
BOCES	1240	490	330		330	330
MATERIALS AND SUPPLIES	1240	500	5,106	5,500	4,846	4,846
TOTAL CODE 12 - CHIEF SCHOOL ADMINISTRATOR			<u>492,078</u>	<u>337,025</u>	<u>349,823</u>	<u>325,227</u>
<u>BUSINESS ADMINISTRATION</u>						
INSTRUCTIONAL SALARIES	1310	150	190,725	184,169	192,917	192,917
NON-INSTRUCTIONAL SALARIES	1310	160	340,638	360,647	381,048	405,044
EQUIPMENT	1310	200	1,849	-	-	-
NYSASBO, PROFESSIONAL DUES, CMS SERVICES, DUN & BRADSTREET, TRAVEL REIMBURSEMENT, FINANCAL, LEGAL WORKSHOPS, OMNI GROUP	1310	400	24,162	12,400	17,809	17,809
BOCES-STATE AID PLANNING-QUESTAR, FINANCIAL SUPPORT, CO-OP BIDS	1310	490	23,592	22,500	23,592	23,592
LAW UPDATES, CK, PO, LEAVE FMS, SUPPLIES	1310	500	11,904	13,000	10,879	10,879
TOTAL			<u>592,870</u>	<u>592,716</u>	<u>626,246</u>	<u>650,241</u>
<u>AUDITING (CLAIMS, INTERNAL & EXTERNAL)</u>						
	1320	400	<u>70,785</u>	<u>80,000</u>	<u>80,000</u>	<u>80,000</u>
<u>TREASURER</u>						
	1325	400	<u>15,000</u>	<u>15,500</u>	<u>15,500</u>	<u>16,000</u>
<u>PURCHASING</u>						
PURCHASING AGENT	1345	160	1,750	1,750	2,000	2,000
CO-OP PURCHASING FEES-EDS	1345	400	6,360	5,350	6,380	6,380
TOTAL			<u>8,110</u>	<u>7,100</u>	<u>8,380</u>	<u>8,380</u>
<u>FISCAL AGENT FEES</u>						
	1380	400	<u>950</u>	<u>950</u>	<u>4,000</u>	<u>4,000</u>
TOTAL CODE 13 - FINANCE			<u>687,715</u>	<u>696,266</u>	<u>734,126</u>	<u>758,621</u>

EASTCHESTER SCHOOL DISTRICT

Detail Expenditure Budget

2008/09

BOE adopted 4/15/08

ACCOUNT DESCRIPTION	FUNC	OBJ	ACTUAL 2006/07	BUDGET 2007/08	REVISED BUDGET 2007/08	PROPOSED BUDGET 2008/09
<u>LEGAL</u>	1420	400	<u>239,547</u>	<u>140,000</u>	<u>160,000</u>	<u>160,000</u>
<u>PERSONNEL</u>						
NON-INSTRUCTIONAL SALARIES	1430	160	161,109	181,328	187,307	190,678
LOWER HUDSON COUNCIL DUES, ID CARDS, WKSHPs	1430	400	1,175	20,000	5,699	5,699
BOCES - ADVERTISEMENTS, REGIONAL CERTIFICATION	1430	490	37,930	55,000	51,029	51,029
MATERIALS AND SUPPLIES	1430	500	<u>2,496</u>	<u>4,500</u>	<u>5,862</u>	<u>5,862</u>
TOTAL			<u>202,710</u>	<u>260,828</u>	<u>249,898</u>	<u>253,269</u>
<u>RECORDS MANAGEMENT</u>						
NON-INSTRUCTIONAL SALARIES	1445	160	1,750	1,750	1,750	1,750
BOCES MICROFICHE & SHREDDING	1445	490	-	8,000	5,000	5,000
MATERIALS AND SUPPLIES	1445	500	<u>614</u>	<u>-</u>	<u>1,000</u>	<u>1,000</u>
TOTAL			<u>2,364</u>	<u>9,750</u>	<u>7,750</u>	<u>7,750</u>
<u>PUBLIC INFORMATION & SERVICES</u>						
NON-INSTRUCTIONAL SALARIES	1480	160	-	-	86,871	86,871
PHOTOGRAPHY, TV TAPING, NEWLETTERS,	1480	400	132,101	115,500	43,714	43,714
MATERIALS AND SUPPLIES	1480	500	<u>299</u>	<u>350</u>	<u>500</u>	<u>500</u>
TOTAL			<u>132,400</u>	<u>115,850</u>	<u>131,085</u>	<u>131,085</u>
<u>ADULT EDUCATION PROGRAMS</u>						
DISTRICT STAFF	1490	150		4,000	-	-
DISTRICT STAFF - CLASSIFIED	1490	160	999		-	-
CONSULTANTS (TEACHERS & ADMIN)	1490	400	<u>96,612</u>	<u>25,000</u>	<u>7,500</u>	<u>7,500</u>
TOTAL			<u>97,611</u>	<u>29,000</u>	<u>7,500</u>	<u>7,500</u>
TOTAL CODE 14 - STAFF			<u>674,632</u>	<u>555,428</u>	<u>556,233</u>	<u>559,604</u>
<u>PLANT OPERATIONS</u>						
NON-INSTRUCTIONAL SALARIES	1620	160	1,255,783	1,503,772	1,535,772	1,586,915
SUBSTITUTES AND OVERTIME	1620	161	376,520	300,000	299,087	350,000
PARKING ATTENDANTS	1620	162	54,242	61,996	60,341	62,453
EQUIPMENT (5 YR. LPA ON EQUIPMENT)	1620	200	14,143	3,500	3,500	3,500
ARCHITECT, ENGINEERS	1620	400	15,633	36,000	12,304	12,304
EXTERMINATORS	1620	414	12,639	12,500	11,599	11,599
FUEL OIL	1620	415	283,241	400,000	400,995	400,995
WATER	1620	416	27,403	24,000	28,000	28,000
GAS	1620	417	19,291	1,000	21,000	21,000
TELEPHONE	1620	418	74,035	90,000	83,009	83,009
ELECTRICITY	1620	419	<u>359,559</u>	<u>355,000</u>	<u>385,700</u>	<u>385,700</u>
SECURITY	1620	452	21,842	18,000	22,362	22,362
REPAIRS, MAINTENANCE AND SERVICE CONTRACTS	1620	465	13,787	19,000	19,500	19,500
BOCES-HEALTH & SAFETY CO-SER	1620	490	8,450	8,900	8,450	8,450
MATERIALS AND SUPPLIES	1620	500	<u>145,568</u>	<u>148,000</u>	<u>144,922</u>	<u>144,922</u>
TOTAL			<u>2,682,136</u>	<u>2,981,668</u>	<u>3,036,541</u>	<u>3,140,709</u>

EASTCHESTER SCHOOL DISTRICT

Detail Expenditure Budget

2008/09

BOE adopted 4/15/08

ACCOUNT DESCRIPTION	FUNC	OBJ	ACTUAL 2006/07	BUDGET 2007/08	REVISED BUDGET 2007/08	PROPOSED BUDGET 2008/09
<u>MAINTENANCE OF PLANT</u>						
NON-INSTRUCTIONAL SALARIES	1621	160	393,193	420,144	426,526	449,377
SUBSTITUTES AND OVERTIME	1621	161	69,981	48,000	48,000	50,000
EQUIPMENT	1621	200	13,144	38,000	35,000	35,000
HVAC, ARCHITECT, CONSULTANTS, MAINTENANCE CONTRACTS	1621	400	30,986	35,000	31,383	31,383
REPAIRS, MAINTENANCE & SERVICE CONTRACTS (5 YR. LPA ON TWO EQUIP	1621	465	240,893	332,000	326,000	366,000
MATERIALS AND SUPPLIES	1621	500	151,064	154,000	148,031	148,031
TOTAL			<u>899,261</u>	<u>1,027,144</u>	<u>1,014,940</u>	<u>1,079,791</u>
TOTAL OPERATIONS AND MAINTENANCE			<u>3,581,397</u>	<u>4,008,812</u>	<u>4,051,481</u>	<u>4,220,499</u>
<u>CENTRAL PRINTING & MAILING</u>						
PRINTING & MAILING, POSTAGE METER	1670	400	65,088	54,000	56,911	56,911
REPAIRS, MAINTENANCE AND SERVICE CONTRACTS	1670	465	10,020	21,000	10,020	10,020
MATERIALS AND SUPPLIES-PAPER	1670	500	60,230	58,000	56,573	56,573
TOTAL			<u>135,338</u>	<u>133,000</u>	<u>123,504</u>	<u>123,504</u>
<u>CENTRAL DATA PROCESSING</u>						
NON-INSTRUCTIONAL SALARIES	1680	160	10,951	12,500	12,000	12,500
BOCES- DISTRICTWIDE DATA SUPPORT, FINANCE MANAGER	1680	490	64,417	60,000	92,620	92,120
TOTAL			<u>75,368</u>	<u>72,500</u>	<u>104,620</u>	<u>104,620</u>
TOTAL CODE 16 - CENTRAL SERVICES			<u>3,792,103</u>	<u>4,214,312</u>	<u>4,279,605</u>	<u>4,448,624</u>
<u>INSURANCE, LIABILITY, FLOOD, AUTO, STUDENT ACCIDENT</u>						
	1910	400	<u>248,477</u>	<u>255,000</u>	<u>250,000</u>	<u>250,000</u>
<u>JUDGMENTS AND CLAIMS</u>						
	1930	400	375,000		-	-
<u>ASSESSMENT ON REAL PROPERTY -WATER TAX</u>						
	1950	400	<u>104,561</u>	<u>88,000</u>	<u>105,000</u>	<u>105,000</u>
<u>REFUND OF TAXES PAID TO SCHOOL DISTRICTS</u>						
	1960	400	<u>176,615</u>	<u>83,000</u>	<u>90,000</u>	<u>90,000</u>
<u>REFUND OF REAL PROPERTY TAXES - TAX CERTIORARI</u>						
	1964	400	<u>273,712</u>	-	-	-
<u>BOCES ADMINISTRATION & CAPITAL CHARGE</u>						
	1981	490	<u>206,077</u>	<u>223,462</u>	<u>223,462</u>	<u>236,693</u>
TOTAL CODE 19 - SPECIAL ITEMS			<u>1,384,442</u>	<u>649,462</u>	<u>668,462</u>	<u>681,693</u>
<u>TOTAL CODE 1 - GENERAL SUPPORT</u>						
			<u>7,105,143</u>	<u>6,491,578</u>	<u>6,630,871</u>	<u>6,816,391</u>

EASTCHESTER SCHOOL DISTRICT

Detail Expenditure Budget

2008/09

BOE adopted 4/15/08

ACCOUNT DESCRIPTION	FUNC	OBJ	ACTUAL 2006/07	BUDGET 2007/08	REVISED BUDGET 2007/08	PROPOSED BUDGET 2008/09
<u>CURRICULUM & INSTRUCTION</u>						
INSTRUCTIONAL SALARIES	2010	150	206,095	198,120	207,530	207,530
NON-INSTRUCTIONAL SALARIES	2010	160	48,409	49,166	55,792	59,218
EQUIPMENT	2010	200	-	-	-	-
PROFESSIONAL ORG DUES, TRAVEL REIM & WORKSHOPS	2010	400	927	2,400	1,247	1,247
BOCES	2010	490	-	3,200	3,225	3,225
MATERIALS AND SUPPLIES	2010	500	3,353	1,000	3,780	3,780
TOTAL			<u>258,784</u>	<u>253,886</u>	<u>271,574</u>	<u>275,000</u>
<u>SUPERVISION & ADMINISTRATION</u>						
INSTRUCTIONAL SALARIES	2020	150	1,295,888	1,343,184	1,238,221	1,312,475
NON-INSTRUCTIONAL SALARIES	2020	160	487,712	501,980	498,880	525,087
EQUIPMENT	2020	200	-	3,500	-	-
PRINCIPALS, A/PS - PROF. ORG. SCHOOL CATALOGS & WORKSHOPS	2020	400	18,464	31,715	32,440	32,440
BOCES - COOPERATIVE TRAINING	2020	490	-	900	1,200	1,200
MATERIALS AND SUPPLIES	2020	500	28,648	21,550	29,600	29,600
TOTAL			<u>1,830,712</u>	<u>1,902,829</u>	<u>1,800,341</u>	<u>1,900,802</u>
<u>STAFF DEVELOPMENT</u>						
INSTRUCTIONAL SALARIES	2070	150	23,487	16,000	24,695	45,000
BEPT CONSORTIUM, CLASSROOM MAN CONSULTANT, WKSPS FOR TEACHERS	2070	400	17,564	15,000	19,401	19,401
BOCES - STAFF DEVELOPMENT	2070	490	209,562	190,500	244,000	244,000
MATERIALS AND SUPPLIES	2070	500	1,654	1,000	1,593	1,593
TOTAL			<u>252,267</u>	<u>222,500</u>	<u>289,689</u>	<u>309,993</u>
TOTAL CODE 20 - CURRICULUM & INSTRUCTION, ADMINISTRATION & DEVELOPMENT			<u>2,341,763</u>	<u>2,379,215</u>	<u>2,361,604</u>	<u>2,485,795</u>
<u>TEACHING REGULAR SCHOOL</u>						
INSTRUCTIONAL SALARIES K-6	2110	120	8,908,151	9,650,014	9,505,041	10,090,660
INSTRUCTIONAL SALARIES 7-12	2110	130	8,130,771	9,082,715	8,960,676	9,527,699
SUBSTITUTES	2110	140	473,587	375,000	440,000	440,000
MONITORS	2110	163	675,520	704,618	720,648	746,367
EQUIPMENT	2110	200	33,351	36,300	20,000	20,000
SCHOOLS K-12 - TESTING, COMMENCEMENTS, ACADEMIC MEMBERSHIPS, STUDENT FEES, MILEAGE REIM, K-12 ALERT, DUES, WORKSHOPS	2110	400	67,969	105,000	110,000	110,000
REPAIRS, SERVICE CONTRACTS, PHOTOCOPIERS	2110	465	139,871	122,000	140,000	140,000
TEXTBOOKS	2110	480	101,956	170,000	186,863	186,863
PRIVATE/PAROCHIAL TEXTBOOKS	2110	481	11,026	13,000	12,500	12,500
WORKBOOKS	2110	485	85,148	93,515	107,965	107,965
BOCES-ENTIRE E SCHOOL & LAN SUPPORT, DATA WAREHOUSING	2110	490	371,003	400,000	400,000	400,000
MATERIALS & SUPPLIES	2110	500	221,435	205,000	230,000	230,000
TOTAL CODE 21 - GENERAL INSTRUCTION			<u>19,219,788</u>	<u>20,957,162</u>	<u>20,833,693</u>	<u>22,012,054</u>

EASTCHESTER SCHOOL DISTRICT

Detail Expenditure Budget

2008/09

BOE adopted 4/15/08

ACCOUNT DESCRIPTION	FUNC	OBJ	ACTUAL 2006/07	BUDGET 2007/08	REVISED BUDGET 2007/08	PROPOSED BUDGET 2008/09
<u>SPECIAL EDUCATION SERVICES</u>						
INSTRUCTIONAL SALARIES	2250	150	3,980,311	4,389,662	4,321,490	4,557,146
TEACHER ASSISTANTS	2250	151	1,692,191	1,865,394	1,880,617	2,037,418
NON-INSTRUCTIONAL SALARIES	2250	160	202,319	207,289	214,866	232,829
MONITORS	2250	163	617,899	669,714	686,006	699,130
EQUIPMENT	2250	200	12,957	2,500	-	-
TRAINING WORKSHOPS - WILSON LANGUAGE, ABA, PROMPT, SPEECH & LANGUAGE, ASSISTIVE TECHNOLOGY, CONSULTANTS, STUDENT EVALUATIONS, TRAVEL REIM	2250	400	88,666	160,000	151,000	151,000
TUITION	2250	470	247,723	200,000	200,000	200,000
TEXTBOOKS	2250	480	6,280	9,000	7,900	7,900
WORKBOOKS	2250	485	3,446	6,200	6,600	6,600
BOCES - THERAPEUTIC SUPPORT SERVICES, IEP DIRECT SUPPORT	2250	490	295,151	405,000	294,699	295,000
MATERIALS AND SUPPLIES	2250	500	76,370	75,000	67,000	67,000
TOTAL			7,223,313	7,989,759	7,830,177	8,254,023
<u>OCCUPATIONAL EDUCATION</u>						
	2280	490	277,365	268,000	260,000	270,000
TOTAL CODE 22 - SPECIAL APPORTIONMENT PROGRAMS			7,500,678	8,257,759	8,090,177	8,524,023
<u>SUMMER SCHOOL</u>						
INSTRUCTIONAL SALARIES	2330	150	87,181	88,000	99,158	102,629
NON-INSTRUCTIONAL SALARIES	2330	160	6,532	6,500	6,792	7,030
MATERIALS & SUPPLIES	2330	500	5,624	5,500	3,176	3,176
TOTAL CODE 23 - SUMMER SCHOOL			99,337	100,000	109,126	112,834
<u>SCHOOL LIBRARY AND AUDIOVISUAL</u>						
INSTRUCTIONAL SALARIES	2610	150	403,517	426,045	426,045	461,608
TEACHER ASSISTANT	2610	151	46,987	47,228	47,406	50,508
NON-INSTRUCTIONAL SALARIES	2610	160	76,792	102,997	101,722	108,949
EQUIPMENT	2610	200	-	3,000	-	-
STATE AIDED SOFTWARE	2610	460	30,620	36,200	44,000	44,000
REPAIRS AND SERVICE CONTRACTS	2610	465	-	550	-	-
BOCES-LIBRARY AUTOMATION	2610	490	28,827	23,000	30,917	30,917
MATERIALS AND SUPPLIES	2610	500	19,956	20,650	22,650	22,650
TOTAL			606,699	659,670	672,740	718,632
<u>EDUCATIONAL TV</u>						
INSTRUCTIONAL SALARIES	2620	150	17,552	31,722	34,295	41,516
NON-INSTRUCTIONAL SALARIES	2620	160	71,121	56,487	60,099	63,578
MATERIALS AND SUPPLIES	2620	500	-	150	3,843	3,843
TOTAL			88,673	88,359	98,237	108,937

EASTCHESTER SCHOOL DISTRICT

Detail Expenditure Budget

2008/09

BOE adopted 4/15/08

ACCOUNT DESCRIPTION	FUNC	OBJ	ACTUAL 2006/07	BUDGET 2007/08	REVISED BUDGET 2007/08	PROPOSED BUDGET 2008/09
<u>TECHNOLOGY</u>						
INSTRUCTIONAL SALARIES	2630	150	210,743	230,601	226,601	240,872
NON-INSTRUCTIONAL SALARIES	2630	160	321,965	327,197	434,171	527,245
EQUIPMENT	2630	200	9,381	4,200	1,470	1,470
TECHNOLOGY CONSULTANT, KEY FINANCING - SECURITY AND PA SYSTEM, WEBMASTER, VIDEO CONFERENCING	2630	400	145,693	164,000	196,779	196,779
STATE AIDED SOFTWARE	2630	460	20,798	16,050	27,700	27,700
BOCES - NEW 5 YR. IPA - EXISTING IPAS	2630	490	304,489	320,000	317,257	417,257
MATERIALS AND SUPPLIES	2630	500	89,512	100,000	91,000	91,000
TOTAL			1,102,581	1,162,048	1,294,978	1,502,323
TOTAL CODE 26 - INSTRUCTIONAL MEDIA			1,897,290	2,010,077	2,175,081	2,442,726
<u>ATTENDANCE</u>						
NON-INSTRUCTIONAL SALARIES	2805	160	53,012	61,627	60,402	62,852
EQUIPMENT	2805	200	-	-	-	-
REPAIRS AND SERVICE CONTRACTS, INVESTIGATOR	2805	400	33,430	36,500	35,000	35,000
BOCES - STUDENT ATTENDANCE DATA BASE	2805	490	5,314	5,000	5,314	5,314
MATERIALS AND SUPPLIES	2805	500	972	4,300	4,300	4,300
TOTAL			92,728	107,427	105,016	107,466
<u>GUIDANCE</u>						
INSTRUCTIONAL SALARIES	2810	150	785,710	862,236	855,821	913,937
NON-INSTRUCTIONAL SALARIES	2810	160	146,347	162,454	162,198	176,644
EQUIPMENT	2810	200	-	-	-	-
DUES ASCA, SPRCA, THE COLLEGE BOARD, FINANCIAL AID PRESENTATIONS	2810	400	7,414	12,150	12,150	12,150
BOCES-P/N BOCES	2810	490	5,835	5,500	5,500	5,500
MATERIALS AND SUPPLIES	2810	500	6,046	7,700	7,500	7,500
TOTAL			951,352	1,050,040	1,043,169	1,115,731
<u>HEALTH SERVICES</u>						
NON-INSTRUCTIONAL SALARIES	2815	160	390,450	403,213	414,094	437,712
EQUIPMENT	2815	200	1,085	-	-	-
3 DISTRICT DOCTORS, MEDICAL WASTE REMOVAL, DEFIBRULATOR MAINTENANCE	2815	400	24,625	26,000	30,031	30,031
HEALTH SERVICES-OTHER DISTRICTS, REQUIRED BY NYS LAW	2815	479	93,300	130,000	135,695	135,695
MATERIALS AND SUPPLIES	2815	500	13,177	13,500	13,500	13,500
TOTAL			522,637	572,713	593,320	616,938
<u>PSYCHOLOGICAL SERVICES</u>						
INSTRUCTIONAL SALARIES	2820	150	648,089	700,966	703,466	749,160
TWO STUDENT ASSISTANCE COUNSELORS, MS & HS	2820	400	433	1,000	967	967
BOCES	2820	490	3,848	500	3,500	3,500
MATERIALS AND SUPPLIES	2820	500	4,557	4,300	4,400	4,400
TOTAL			656,927	706,766	712,333	758,027
<u>SOCIAL WORK</u>						
TWO STUDENT ASSISTANCE COUNSELORS, MS & HS	2825	400	86,809	80,000	86,000	86,000
TOTAL STUDENT SERVICES			2,310,453	2,516,946	2,539,838	2,684,162

EASTCHESTER SCHOOL DISTRICT

Detail Expenditure Budget

2008/09

BOE adopted 4/15/08

ACCOUNT DESCRIPTION	FUNC	OBJ	ACTUAL 2006/07	BUDGET 2007/08	REVISED BUDGET 2007/08	PROPOSED BUDGET 2008/09
<u>CO-CURRICULAR ACTIVITIES</u>						
INSTRUCTIONAL SALARIES	2850	150	283,729	315,000	317,438	333,310
EQUIPMENT	2850	200	-	-	-	-
AUDITORIUM MANAGER, PIANO TUNING, EAGLET PUBLICATION	2850	400	47,383	41,500	50,000	50,000
MATERIALS AND SUPPLIES	2850	500	-	150	-	-
TOTAL			<u>331,112</u>	<u>356,650</u>	<u>367,438</u>	<u>383,310</u>
<u>INTERSCHOLASTIC ACTIVITIES</u>						
INSTRUCTIONAL SALARIES	2855	150	234,708	240,000	244,356	268,792
NON-INSTRUCTIONAL SALARIES	2855	160	22,483	26,500	27,226	27,226
EQUIPMENT	2855	200	-	19,500	9,556	9,556
LEASE TIME HOCKEY, SWIMMING, DUES ATHLETIC ORG, REGISTRATION FEES, STUDENT ACTIVITIES, ATHLETIC RECONDITIONING	2855	400	51,344	70,000	65,960	75,000
REPAIRS AND SERVICE CONTRACTS	2855	465	3,587	17,500	12,499	12,499
BOCES-INTERSCHOLASTIC ATHLETIC OFFICIALS	2855	490	52,569	60,000	58,371	58,371
MATERIALS AND SUPPLIES	2855	500	41,159	45,000	44,695	44,695
TOTAL			<u>405,850</u>	<u>478,500</u>	<u>462,664</u>	<u>496,139</u>
TOTAL STUDENT ACTIVITIES			<u>736,962</u>	<u>835,150</u>	<u>830,102</u>	<u>879,449</u>
TOTAL CODE 28 - PUPIL SERVICES			<u>3,047,415</u>	<u>3,352,096</u>	<u>3,369,940</u>	<u>3,563,611</u>
TOTAL INSTRUCTION - CODE 2			<u>34,006,934</u>	<u>36,956,309</u>	<u>36,830,494</u>	<u>39,028,209</u>
<u>TRANSPORTATION</u>						
NON-INSTRUCTIONAL SALARIES	5510	160	79,274	86,031	88,269	60,000
BUS MONITORS	5510	163	97,412	109,166	101,208	106,739
EQUIPMENT	5510	200	-	-	-	-
NYAPT YEARLY UPDATE AND WORKSHOP	5510	400	1,260	900	870	870
BOCES - BUS MONITOR TRAINING - MANDATED	5510	490	840		870	870
MATERIALS AND SUPPLIES	5510	500	1,462	725	625	625
TOTAL			<u>180,248</u>	<u>196,822</u>	<u>191,842</u>	<u>169,104</u>
<u>CONTRACTUAL-BUSES</u>						
CONTRACTUAL-IN-DISTRICT	5540	400	967,059	987,356	997,005	1,064,921
CONTRACTUAL-PRIVATE AND PAROCHIAL	5540	401	561,667	602,559	578,640	594,842
ATHLETIC AND FIELD TRIPS, BEPT MANAGEMENT	5540	402	159,756	144,480	164,318	177,463
TOTAL			<u>1,688,482</u>	<u>1,734,395</u>	<u>1,739,963</u>	<u>1,837,227</u>
<u>PUBLIC TRANSPORTATION</u>	5550	400	<u>6,117</u>	<u>8,000</u>	<u>7,877</u>	<u>7,877</u>
<u>BOCES TRANSPORTATION - SPECIAL EDUCATION</u>						
	5581	490	<u>82,163</u>	<u>120,000</u>	<u>86,876</u>	<u>86,876</u>
TOTAL CODE 55 - TRANSPORTATION			<u>1,957,010</u>	<u>2,059,217</u>	<u>2,026,558</u>	<u>2,101,084</u>
<u>YOUTH PROGRAM</u>						
NON-INSTRUCTIONAL	7310	160	11,162	10,201	11,465	11,866
MATERIALS AND SUPPLIES	7310	500	258	50	305	305
TOTAL CODE 70 - YOUTH PROGRAM			<u>11,420</u>	<u>10,251</u>	<u>11,770</u>	<u>12,171</u>

EASTCHESTER SCHOOL DISTRICT

Detail Expenditure Budget

2008/09

BOE adopted 4/15/08

ACCOUNT DESCRIPTION	FUNC	OBJ	ACTUAL 2006/07	BUDGET 2007/08	REVISED BUDGET 2007/08	PROPOSED BUDGET 2008/09
EMPLOYEE BENEFITS						
NYS EMPLOYEES RETIREMENT SYSTEM	9010	800	571,536	565,056	501,400	556,386
NYS TEACHERS RETIREMENT SYSTEM	9020	800	2,263,674	2,479,420	2,448,420	2,746,209
SOCIAL SECURITY	9030	800	2,493,249	2,683,641	2,666,432	2,862,692
WORKERS COMPENSATION	9040	800	176,754	189,246	189,246	201,220
LIFE INSURANCE	9045	800	5,254	4,700	8,000	9,200
UNEMPLOYMENT INSURANCE	9050	800	16,326	35,000	15,000	15,000
HEALTH INSURANCE	9060	800	5,191,627	5,849,587	5,861,854	6,622,290
HEALTH INSURANCE - BUY OUT	9065	150	93,756	124,700	104,672	113,069
WELFARE BENEFITS	9070	800	418,551	398,000	445,572	475,000
DENTAL INSURANCE	9075	800	78,839	79,000	79,000	81,000
TOTAL CODES 90 - BENEFITS			11,309,566	12,408,350	12,319,596	13,682,066
DEBT SERVICE						
SERIAL BONDS-PRINCIPAL	9711	600	1,774,726	1,840,000	1,840,000	1,927,050
SERIAL BONDS-INTEREST	9711	700	981,356	939,788	951,390	949,448
TOTAL			2,756,082	2,779,788	2,791,390	2,876,498
TAX ANTICIPATION NOTE-INTEREST	9760	700	342,117	342,117	400,000	350,000
BOND ANTICIPATION NOTE-INTEREST	9731	610				102,000
LEASES - PRINCIPAL	9785	610	257,181	75,291	83,914	83,914
LEASES - INTEREST	9785	710	34,785	13,000	6,307	6,307
TOTAL			291,966	88,291	90,221	90,221
TOTAL CODE 97 - DEBT SERVICE			3,390,165	3,210,196	3,281,611	3,418,719
TOTAL CODE 90, 97 - UNDISTRIBUTED			14,699,731	15,618,546	15,601,207	17,100,785
INTERFUND TRANSFER - TOTAL CODE 99	9901	811	132,233	65,000	100,000	100,000
TOTAL			\$57,912,471	\$61,200,901	\$61,200,901	\$65,158,640
			\$57,912,471	\$61,200,901	\$61,200,901	\$61,200,901
<i>Budget to Budget \$ Increase</i>			\$ 0	\$ -	\$ 0	\$ 3,957,739
<i>Budget to Budget % Increase</i>						6.47%

EASTCHESTER SCHOOL DISTRICT
THREE PART EXPENDITURE BUDGET *
2008/09

Function Description	Function	Revised 2007/08			2008/09		
		ADMIN	PROGRAM	CAPITAL	ADMIN	PROGRAM	CAPITAL
Board of Education	1010	\$ 23,398	\$ -	\$ -	\$ 23,398	\$ -	\$ -
District Clerk	1040	2,105			2,105		
District Meeting	1060	17,120			17,120		
Chief School Administrator	1240	349,823			325,227		
Business Administration	1310	626,246			650,241		
Auditing	1320	80,000			80,000		
Treasurer	1325	15,500			16,000		
Purchasing	1345	8,380			8,380		
Fiscal Agent Fees	1380	4,000			4,000		
Legal	1420	100,000	60,000		100,000	60,000	
Personnel	1430	249,898			253,269		
Records Management	1445	7,750			7,750		
Public Information	1480	131,085			131,085		
Adult Education	1490	7,500			7,500		
Building Operations	1620			3,036,541			3,140,709
Building Maintenance	1621			1,014,940			1,079,791
Central Printing and Mailing	1670	123,504			123,504		
Central Data Processing	1680	104,620			104,620		
Insurance	1910	250,000			250,000		
Judgments and Claims	1930						
Assessment on Real Property	1950	105,000			105,000		
Refund of School Taxes	1960	90,000			90,000		
Refund of Property Taxes	1964	-			-		
BOCES Administration	1981	223,462			236,693		
Curriculum & Instruction	2010	271,574			275,000		
Supervision & Administration	2020	1,800,341			1,900,802		
Staff Development	2070		289,689			309,993	
Teaching - Regular School	2110		20,833,693			22,012,054	
Teaching - Special Services	2250	317,166	7,513,011		247,000	8,007,023	
Occupational Education	2280		260,000			270,000	
Summer School	2330		109,126			112,834	
Library	2610		672,740			718,632	
Educational TV	2620		98,237			108,937	
Computer Assisted Instruction	2630	111,450	1,183,528		115,225	1,387,098	
Attendance	2805		105,016			107,466	
Guidance	2810		1,043,169			1,115,731	
Health Services	2815		593,320			616,938	
Psychological Services	2820		712,333			758,027	
Social Work	2825		86,000			86,000	
Co-curricular Activities	2850		367,438			383,310	
Interscholastic Activities	2855	10,000	452,664			496,139	
Transportation	5510		191,842			169,104	
Contractual Buses	5540		1,739,963			1,837,227	
Public-Transportation	5550		7,877			7,877	
Boces - Transportation	5581		86,876			86,876	
Youth Program	7310	11,770			12,171		
School Census	8070	-			-		
NYS Employees' Retirement System	9010		290,812	210,588		322,704	233,682
NYS Teachers' Retirement System	9020	171,389	2,277,031		192,235	2,553,974	
Social Security	9030	159,986	2,293,132	213,315	171,762	2,461,915	229,015
Worker's Compensation	9040	11,355	162,752	15,140	12,073	173,049	16,098
Life Insurance	9045	480	6,880	640	552	7,912	736
Unemployment Insurance	9050	900	12,900	1,200	900	12,900	1,200
Health Insurance	9060	357,992	5,131,212	477,321	404,122	5,792,409	538,828
Welfare Benefits	9070	31,190	414,382		28,500	408,500	38,000
Dental Insurance	9075		45,820	33,180		46,980	34,020
Serial Bonds	9711			2,791,390			2,876,498
Bond Anticipation Notes	9731						102,000
Tax Anticipation Notes	9760			400,000			350,000
Installment Purchase Agreements	9785			90,221			90,221
Interfund Transfer	9901		100,000	-		100,000	-
TOTAL BUDGET		\$ 5,774,984	\$ 47,141,442	\$ 8,284,475	\$ 5,896,233	\$ 50,531,609	\$ 8,730,798
		\$ 5,774,984			\$ 5,896,233		
Administrative Cap %		\$ 52,916,426	10.91%		\$ 56,427,842	10.45%	
Total Budget		\$ 61,200,901			\$ 65,158,640		
Budget to Budget % Increase			6.63%			6.47%	